

63A-3-307 Abstract of order and nonpayment or failure to respond -- Liens.

- (1) The following shall constitute a lien in the amount of the receivable plus interest and collection costs allowed by law against any state income tax refund or overpayment due or to become due the debtor:
 - (a) an abstract of an administrative order; or
 - (b) nonpayment or failure to respond as provided under Section 63A-3-304.
- (2) The lien created by this section shall, for the purposes of Section 59-10-529 only, be considered a judgment, but no credit of a tax refund or overpayment may be made on account of this lien until 20 days after the date of the administrative order.
- (3) The lien created by this section shall remain effective for eight years.

Amended by Chapter 79, 2011 General Session